

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TENNESSEE
KNOXVILLE DIVISION**

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LEWIS COSBY and KENNETH R. MARTIN, as	:	No. 3:16-cv-121
beneficiary of the Kenneth Ray Martin Roth IRA,	:	
and MARTIN WEAKLEY on behalf of themselves	:	
and all others similarly situated,	:	
	:	
Plaintiffs,	:	
	:	
v.	:	
	:	
KPMG LLP,	:	
	:	
Defendants.	:	
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DECLARATION OF LUDWIG VON RIGAL

FILED UNDER SEAL

This document is filed under seal because it contains information designated as “CONFIDENTIAL” by Plaintiffs (information on page 23 and Ex. 18) pursuant to the protective order (Doc. 90) in this case. Counsel for KPMG LLP asked if Plaintiffs would consent to the filing of this information pursuant to paragraph 9 of the protective order, but Plaintiffs’ counsel declined to consent and insisted that this filing be made under seal. KPMG LLP does not agree that the information is confidential.

Pursuant to 28 U.S.C. § 1746, Ludwig von Rigal makes the following declaration under penalty of perjury:

1. My name is Ludwig von Rigal. I am an associate at the law firm McDermott Will & Emery LLP, and am one of the counsel for Defendant KPMG LLP in this matter. This declaration is based on my personal knowledge.

2. This document is filed under seal because it contains information designated as “CONFIDENTIAL” by Plaintiffs (Exhibit 18) pursuant to the protective order (ECF No. 90) in this case.

2. I have attached to this declaration true and correct copies of the documents set forth below:

- i. Attached hereto as Exhibit 1 is a true and correct copy of the *Reuters News* article, “U.S. Research Roundup-Wal-Mart, Alcoa, Avago,” dated December 4, 2014.
- ii. Attached hereto as Exhibit 2 is a true and correct copy of the *Reuters News* article, “U.S. Research Roundup-Amazon, Seadrill Ltd., Dow Chemical,” dated November 28, 2014.
- iii. Attached hereto as Exhibit 3 is a true and correct copy of Miller Petroleum, Inc.’s Form 10-K for the fiscal year ended April 30, 2009, which the SEC’s Edgar website indicates was publicly filed with the SEC on August 10, 2009, and is publicly available on the SEC’s Edgar website.
- iv. Attached hereto as Exhibit 4 is a true and correct copy of Miller Petroleum, Inc.’s Form 8-K dated February 1, 2011, which the SEC’s Edgar website indicates was publicly filed with the SEC on February 4, 2011, and is publicly available on the SEC’s Edgar website.
- v. Attached hereto as Exhibit 5 is a true and correct copy of the letter from the SEC to Mr. Paul Boyd, Chief Financial Officer of Miller Petroleum, Inc., dated April 14, 2011 regarding Miller Petroleum, Inc.’s Form 10-K for the fiscal year ended April 30, 2010, which was filed and is publicly available on the SEC’s Edgar website.
- vi. Attached hereto as Exhibit 6 is a true and correct copy of Miller Petroleum, Inc.’s Form 10-K for the fiscal year ended April 30, 2010,

which the SEC's Edgar website indicates was publicly filed with the SEC on July 28, 2010, and is publicly available on the SEC's Edgar website.

- vii. Attached hereto as Exhibit 7 is a true and correct copy of Miller Petroleum, Inc.'s Form 10-Q for the quarterly period ended January 31, 2011, which the SEC's Edgar website indicates was publicly filed with the SEC on March 22, 2011, and is publicly available on the SEC's Edgar website.
- viii. Attached hereto as Exhibit 8 is a true and correct copy of Miller Petroleum Inc.'s Form 12b-25, which the SEC's Edgar website indicates was publicly filed with the SEC on March 18, 2011, and is publicly available on the SEC's Edgar website.
- ix. Attached hereto as Exhibit 9 is a true and correct copy of Miller Petroleum, Inc.'s Proxy Statement, which the SEC's Edgar website indicates was publicly filed with the SEC on January 28, 2011 and is publicly available on the SEC's Edgar website.
- x. Attached hereto as Exhibit 10 is a true and correct copy of Miller Petroleum, Inc.'s Form 10-Q for the quarterly period ended October 31, 2009, which the SEC's Edgar website indicates was publicly filed with the SEC on December 21, 2009, and is publicly available on the SEC's Edgar website.
- xi. Attached hereto as Exhibit 11 is a true and correct copy of the transcript of the deposition of Martin Ziesman on April 16, 2019 in this matter.
- xii. Attached hereto as Exhibit 12 is a true and correct copy of the transcript of the deposition of Chad Coffman on April 12, 2019 in this matter.
- xiii. Attached hereto as Exhibit 13 is a true and correct copy of the transcript of the deposition of Chad Coffman on April 25, 2019 in this matter.
- xiv. Attached hereto as Exhibit 14 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-K/A for the fiscal year ended April 30, 2011, which was marked as Exhibit 26 during the deposition testimony of Chad Coffman on April 12, 2019 in this matter.
- xv. Attached hereto as Exhibit 15 is a true and correct copy of the transcript of the deposition of Lewis F. Cosby III on March 26, 2019 in this matter.
- xvi. Attached hereto as Exhibit 16 is a true and correct copy of Eric Montague's declaration on February 27, 2019, which was marked as Exhibit 19 during the deposition testimony of Eric Montague on April 5, 2019 in this matter.

- xvii. Attached hereto as Exhibit 17 is a true and correct copy of Martin Ziesman's declaration on February 27, 2019, which was marked as Exhibit 37 during the deposition testimony of Chad Coffman on April 12, 2019 in this matter.
- xviii. Attached hereto as Exhibit 18 is a true and correct copy of the March 14, 2019 email from Laura Posner to Greg Ballard, which was marked as Exhibit 18 during the deposition testimony of Lewis F. Cosby III on March 26, 2019 in this matter.
- xix. Attached hereto as Exhibit 19 is a true and correct copy of the transcript of the deposition of Eric Montague on April 5, 2019 in this matter.
- xx. Attached hereto as Exhibit 20 is a true and correct copy of Imperial Capital LLC's research report, "Small Cap Exploration and Production Watch," dated December 4, 2014.
- xxi. Attached hereto as Exhibit 21 is a true and correct copy of the Certification of Lewis Cosby Pursuant to Federal Securities Laws on May 27, 2016, which was marked as Exhibit 4 during the deposition testimony of Lewis F. Cosby III on March 26, 2019 in this matter.
- xxii. Attached hereto as Exhibit 22 is a true and correct copy of Martin Weakley's certification on September 11, 2017, which was filed as ECF No. 60-1 in this matter on September 16, 2017.
- xxiii. Attached hereto as Exhibit 23 is a true and correct copy of the Declaration of Kenneth R. Martin, Beneficiary of the Kenneth Ray Martin Roth IRA Pursuant to Federal Securities Laws on May 28, 2016, which was filed as ECF No. 11-3 in this matter on May 31, 2016.
- xxiv. Attached hereto as Exhibit 24 is a true and correct copy of the December 9, 2013 report by Ryder Scott Company Petroleum Consultants.
- xxv. Attached hereto as Exhibit 25 is a true and correct copy of Miller Energy Resources, Inc.'s Form 8-K, which the SEC's Edgar website indicates was publicly filed with the SEC on December 4, 2014, and is publicly available on the SEC's Edgar website.
- xxvi. Attached hereto as Exhibit 26 is a true and correct copy of the August 18, 2014 report by Cook Inlet Energy, LLC, "Estimated Future Reserves and Income Attributable to Certain Leasehold Interests as of July 31, 2014."
- xxvii. Attached hereto as Exhibit 27 is a true and correct copy of Miller Energy Resources, Inc.'s Schedule 14A, which the SEC's Edgar website indicates was publicly filed with the SEC on December 17, 2013, and was marked

as Exhibit 17 during the deposition testimony of Lewis F. Cosby III on March 26, 2019 in this matter.

- xxviii. Attached hereto as Exhibit 28 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-K for the fiscal year ended April 30, 2014, and was marked as Exhibit 15 during the deposition testimony of Lewis F. Cosby III on March 26, 2019 in this matter.
- xxix. Attached hereto as Exhibit 29 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-Q for the quarterly period ended October 31, 2013, which the SEC's Edgar website indicates was publicly filed with the SEC on December 10, 2013, and is publicly available on the SEC's Edgar website.
- xxx. Attached hereto as Exhibit 30 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-K for the fiscal year ended April 30, 2013, and was marked as Exhibit 14 during the deposition testimony of Lewis Cosby III on March 26, 2019 in this matter.
- xxxi. Attached hereto as Exhibit 31 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-K for the fiscal year ended April 30, 2012, and was marked as Exhibit 28 during the deposition testimony of Chad Coffman on April 12, 2019 in this matter.
- xxxii. Attached hereto as Exhibit 32 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-Q for the quarterly period ended July 31, 2013, which the SEC's Edgar website indicates was publicly filed with the SEC on September 9, 2013, and is publicly available on the SEC's Edgar website.
- xxxiii. Attached hereto as Exhibit 33 is a true and correct copy of the July 1, 2013 report by Ralph E. Davis Associates, Inc., "Cook Inlet Energy Estimated Future Reserves and Income as of April 30, 2013," which was attached as Exhibit 99.1 to Miller Energy Resources, Inc.'s Form 10-K for the fiscal year ended April 30, 2013, and is publicly available on the SEC's Edgar website.
- xxxiv. Attached hereto as Exhibit 34 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-K/A for the fiscal year ended April 30, 2011, which the SEC's Edgar website indicates was publicly filed with the SEC on August 29, 2011, and is publicly available on the SEC's Edgar website.
- xxxv. Attached hereto as Exhibit 35 is a true and correct copy of Miller Energy Resources, Inc.'s Form 10-Q for the quarterly period ended January 31, 2013, which the SEC's Edgar website indicates was publicly filed with the

SEC on March 12, 2013, and is publicly available on the SEC's Edgar website.

- xxxvi. Attached hereto as Exhibit 36 is a true and correct copy of the letter from Miller Energy Resources, Inc. to the SEC dated August 16, 2011, regarding Miller Petroleum, Inc.'s Form 10-K for the fiscal year ended April 30, 2010, which was filed and is publicly available on the SEC's Edgar website.
- xxxvii. Attached hereto as Exhibit 37 is a true and correct copy of the letter from Miller Energy Resources, Inc. to the SEC dated June 27, 2011, regarding Miller Petroleum, Inc.'s Form 10-K for the fiscal year ended April 30, 2010, which was filed and is publicly available on the SEC's Edgar website.
- xxxviii. Attached hereto as Exhibit 38 is a true and correct copy of the letter from Miller Energy Resources, Inc. to the SEC dated May 9, 2011, regarding Miller Petroleum, Inc.'s Form 10-K for the fiscal year ended April 30, 2010, which was filed and is publicly available on the SEC's Edgar website.
- xxxix. Attached hereto as Exhibit 39 is a true and correct copy of Miller Energy Resources, Inc.'s Form 8-K dated August 1, 2011, as well as Exhibit 99.1 that was attached thereto, which the SEC's Edgar website indicates was publicly filed with the SEC on August 1, 2011, and is publicly available on the SEC's Edgar website.
- xl. Attached hereto as Exhibit 40 is a true and correct copy of *TheStreetSweeper.com* article, "Miller Energy: Is This Hot 'Alaska' Stock About to Melt?," published on or about July 28, 2011, which was marked as Exhibit 13 during the deposition testimony of Lewis F. Cosby III on March 26, 2019 in this matter.
- xli. Attached hereto as Exhibit 41 is a true and correct copy of the letter from the SEC to Mr. Paul Boyd, Chief Financial Officer of Miller Energy Resources, Inc., dated July 26, 2011 regarding Miller Petroleum, Inc.'s Form 10-K for the fiscal year ended April 30, 2010, which was filed and is publicly available on the SEC's Edgar website.
- xl. Attached hereto as Exhibit 42 is a true and correct copy of the *Knoxville News Sentinel* article, "Villa Collina has new owner: ET oil man Scott Boruff," published on or about June 9, 2011.
- xliii. Attached hereto as Exhibit 43 is a true and correct copy of the June 13, 2011 report by Ralph E. Davis Associates, Inc., "Cook Inlet Energy Estimated Future Reserves and Income as of April 30, 2011," which was

attached as Exhibit 99.1 to Miller Energy Resources, Inc.'s Form 10-K for the fiscal year ended April 30, 2011, and is publicly available on the SEC's Edgar website.

- xliv. Attached hereto as Exhibit 44 is a true and correct copy of the letter from the SEC to Mr. Paul Boyd, Chief Financial Officer of Miller Energy Resources, Inc., dated June 7, 2011 regarding Miller Energy Resources, Inc.'s Form 10-K for the fiscal year ended April 30, 2010, which was filed and is publicly available on the SEC's Edgar website.
- xliv. Attached hereto as Exhibit 45 is a true and correct copy of the letter from the SEC to Mr. Paul Boyd, Chief Financial Officer of Miller Energy Resources, Inc., dated July 20, 2012 regarding Miller Energy Resources, Inc.'s Form 10-K for the fiscal years ended April 30, 2010 and April 30, 2011, which was filed and is publicly available on the SEC's Edgar website.
- xlvi. Attached hereto as Exhibit 46 is a true and correct copy of the *Brean Capital LLC* article, "OPEC Brings a Gun to a Knife Fight: Downgrading BCEI and BPZ to HOLD," dated November 28, 2014.

I declare under penalty of perjury that the foregoing is true and correct.

Executed On May 21, 2019

Respectfully submitted,

/s/ Ludwig von Rigal

MCDERMOTT WILL & EMERY LLP

Ludwig von Rigal (admitted pro hac vice)

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